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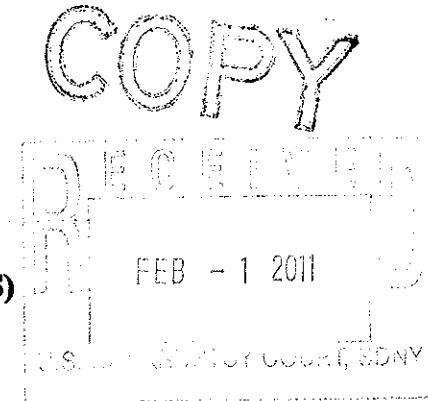
OF COUNSEL
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Admitted to Florida & Pennsylvania

(845)791-7676
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(fax not to be used for service of papers)
Respond to NY office

January 26, 2011

Donlin, Recano & Company, Inc.
Attn: Irving H. Picard, Trustee
PO Box 899
Madison Square Station
New York, New York 10010

Re: Bernard L. Madoff Investment Securities LLC (BLMIS)
Bankr. S.D.N.Y., No. 08-01789 (BRL)
Our client: Tzedek LLC



Dear Mr. Picard:

I am enclosing page one of a package sent to our firm as the designated agent for Tzedek LLC.

I met with the principals of Tzedek LLC, folks that I have known for a period of time in excess of 15 years and members of the religious community known as the "Satmars" residing in Kiryas Joel, Orange County, New York. I was very surprised to see the name of their entity associated with the Madoff case because, as their attorney, I thought I was familiar with all of their endeavors and had no knowledge of any contact with Mr. Madoff. My meeting confirmed that. In fact, I enclose an Affirmation from Mr. Szabovitz, the principal shareholder, for your review. I am also forwarding a copy of that to everyone else who is on the routing of this correspondence because, quite frankly, I am not really sure what process to follow to have my client withdrawn from the litigation.

I would prefer not to incur large legal fees for my client by retaining bankruptcy counsel and I am hoping that this correspondence and the enclosed Affirmation will prompt you to advise the court that this particular defendant should be withdrawn from the suit.

Services provided in the areas of:

*Personal Injury • DWI • Traffic Matters • Litigation
Criminal • Real Estate • Corporate and Commercial Law
Wills, Trusts, Probate & Administration of Estates*

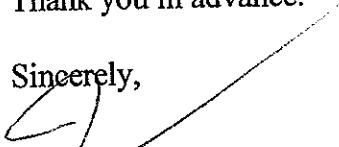
January 26, 2011

● Page 2

Please be sure that someone contacts me if my procedure does not result in a complete vindication of Tzedek LLC.

Thank you in advance.

Sincerely,


HENRI SHAWN

HS/kn

enc.

cc: Rogin Nassau LLC
Attn: Iris June Brown, Esq.
City Place 1, 22nd Floor
185 Asylum Street
Hartford, Connecticut 06103

Clerk of the Court
United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004-1408

Baker & Hostetler LLP
45 Rockefeller Plaza
New York, New York 10111
Attn: David J. Sheehan, Esq.

Tzedek LLC

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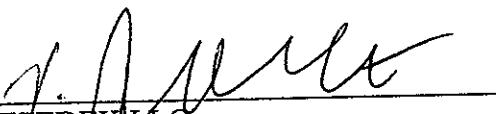
STATE OF NEW YORK)
COUNTY OF SULLIVAN)ss:
)

JANKLE SZABOVITZ, hereby affirms, rather than swears, due to religious beliefs which prohibit swearing, the following:

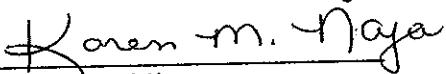
1. I am the principal shareholder of Tzedek LLC. The other shareholders who hold very minor interests are my children.
2. I was advised by my attorney, Mr. Henri Shawn, that a package had been received linking Tzedek LLC, somehow, to the Madoff case.
3. Through research, we discovered that Tzedek LLC's name is linked to the Madoff case through a company known as HSD Investments LP Thomas M. Devine. I enclose a copy of a page which identifies certain potential defendants. I have highlighted the one which includes Tzedek LLC. I have no idea what Rogin, next to the LLC designation stands for nor do I have any knowledge of anyone else in that two line portion which includes Tzedek LLC.
4. I have had no contact, direct or indirect, with the Madoff case, Mr. Madoff, or anyone else associated with him.
5. I have no idea how my name became involved with HSD or anybody else associated with the Madoff case.
6. We are not investors, either individually or through any entities.
7. In fact, the list from which we obtained the information described above seems to center on the state of Connecticut. We have no connection with the state of Connecticut either individually or through any entity.
8. I submit this affirmation knowing that it will be relied upon by a Trustee in bankruptcy,

possibly a bankruptcy Judge and, of course, counsel and the bankruptcy Trustee, Mr. Irving H. Picard.

Dated: Jan. 27, 2011
Monticello, New York


TZEDEK LLC
By: Jankle Szabovitz

Affirmed to before me this
27 day of January 2011



Notary Public

KAREN M. NAJA
Notary Public, State of New York
Sullivan County Clerk's #2362
Commission Expires June 5, 2011

Baker Hostetler

COPY

December 20, 2010

TZEDEK LLC
30 NORTH STREET, SUITE 1
MONTICELLO NEW YORK 12701

From: Counsel for Irving Picard, Trustee, BLMIS Liquidation

**Re: Bernard L. Madoff Investment Securities LLC (BLMIS)
Bankr. S.D.N.Y., No. 08-01789 (BRL)**

Our records indicate that you are among the Bernard L. Madoff Investment Securities LLC ("BLMIS") customers who received more money from BLMIS than they deposited.

The Court-appointed Trustee for the liquidation of BLMIS, Irving Picard, through his counsel, Baker & Hostetler LLP, is commencing litigation to recover these excess amounts, which were transferred by BLMIS to customers like you during the six years prior to December 11, 2008. Because there was virtually no trading or purchases of securities by BLMIS for the customer accounts, the amounts withdrawn in excess of deposits were, in fact, funds deposited by other BLMIS customers. When recovered, these funds will be added directly to the Customer Fund, which has been assembled for the benefit of defrauded BLMIS customers with allowed claims.

Therefore, as part of these ongoing recovery efforts, we are serving you with a legal complaint, called an "Avoidance Action" lawsuit. The law requires that such complaints be filed on or before the second anniversary of the commencement of the BLMIS liquidation proceeding.

For step-by-step instructions on how to respond to the complaint, please review the Litigation Case Management Procedures for Avoidance Actions, a copy of which is enclosed. It is also available on the Trustee's website at www.madofftrustee.com. These steps are designed to facilitate the evaluation and administration of your case and encourage resolution through discussion, negotiation and mediation, instead of litigation. We expect that many of you will consult with legal counsel, but the Procedures do allow you to appear on your own, without an attorney, or through a representative other than a lawyer.

THE MADISON COMPANY ATTN: DAN WIEDEMANN 96 CUMMINGS POINT
ROAD STAMFORD, CT 06902

CORINTH ACQUISITION CORP C/O UNITED PIONEER CO 2777 SUMMER
STREET STE 206 STAMFORD, CT 06905

DAN WIEDEMANN 96 CUMMINGS POINT ROAD STAMFORD, CT 06902

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DAN WIEDEMANN 96 CUMMINGS POINT ROAD STAMFORD, CT 06902
07912

DENNIS CUMMINGS CUMMINGS & ASSOCIATES ONE LANDMARK SQUARE
STE 1100 STAMFORD, CT 06901

DIANE M ALLISON GUNN GODFREY & ALLISON 35 CHURCH LANE
WESTPORT, CT 06880

FAIRFIELD STRATEGIES LTD C/O FRED KOLBER & CO 2 SOUNDVIEW
DRIVE GREENWICH, CT 06836

FISHER GROUP LTD PARTNERSHIP C/O BARBARANNE ELWOOD 42
MORGAN AVENUE GREENWICH, CT 06831

HSD INVESTMENTS LP THOMAS M DIVINE, TZEDEK LLC ROGIN, NASSAU,
CAPLAN LLC CITYPLACE I 22FL 185 ASYLUM ST HARTFORD, CT 06103

THE NETTER FAMILY CHARITABLE REMAINDER UNITRUST 96 CUMMINGS
POINT ROAD

VALERIE AND JEFFREY S WILPON FOUNDATION 14 BROAD ROAD
GREENWICH, CT 06830 (NY METS COO, son of principal owner Fred Wilpon)

WEBAT & CO C/O WESTPORT BANK & TRUST CO P O BOX 5177 TRUST
DEPT WESTPORT, CT 06881

WEBAT & CO #2 C/O WESTPORT BANK & TRUST CO 107 POST ROAD EAST
TRUST DEPT WESTPORT, CT 06880

WILKES FAMILY PARTNERSHIP 17 CROOKED MILE ROAD WESTPORT, CT
06880